AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0068] with the following amended paragraph:

[0068] A black matrix 202 corresponding to the data line 122 is formed on an inner surface of the second substrate 200. A buffer layer 204 corresponding to the reflective portion is formed on the black matrix 202 and substrate 200. A color filter layer 206 corresponding to the pixel region "P" is formed on the buffer layer 204. The buffer layer 204 has a specific thickness "k" to form a step in the color filter layer 206. For example, the thickness "k" of the buffer layer 204 may be within a range of about 2.5 μm to about 4.0 μm to make a step of the color filter layer 206 within a range of about 2.0 μm to about 2.5 μm. A common electrode 208 is formed on the color filter layer 206. A liquid crystal layer 190 is formed between the transparent electrode 132 and the common electrode 208. ~~The buffer layer 204 has a specific thickness "k" to form a step in the color filter layer 206. For example, the thickness "k" of the buffer layer 204 may be within a range of about 2.5 μm to about 4.0 μm to make a step of the color filter 206 within the range of about 2.0 μm to 2.5 μm~~. Accordingly, the liquid crystal layer 190 has a third thickness "d" in the reflective portion "C" and a fourth thickness "2d" in the transmissive portion without additional process for a dual cell gap. The fourth thickness "2d" of the liquid crystal layer 190 is substantially twice of the third thickness "d" of the liquid crystal layer 190.